February 9, 2006

Day & Ross Inc. 398 Main Street Hartland, NB E7P 1C6

Attention: Tara Orchard

Your file Votre référence

Our file Notre référence

Subject: Issuance of a Alcohol Registration

The Canada Customs and Revenue Agency (CCRA) is pleased to confirm that your application for an alcohol registration has been approved pursuant to the Excise Act, 2001.

You have been issued an Account Identifier Number: 119361467RD0004 and a Licence Number: 56-ARG-234

The Account Identifier Number is made up of a unique Business Number (BN) that identifies your business entity for all CCRA related activities, and an RD number that identifies your specific Excise Duty account. A separate RD account number will be issued for any additional filing and non-filing divisions that you have identified.

The Licence Number has two uses:

- As authority to defer the payment of excise duty at time of importation, when entered in field 26 of the B-3 Customs Import Entry document, and
- To identify the physical location where imported goods are to be received where the destination is other than the primary premises of the importer of record, when entered in field 26 of the B-3.

You will not be required to file monthly returns, but you must maintain adequate books and records to demonstrate that your activities are in compliance with the Excise Act. 2001.

Relevant ED Memoranda will be available on our website http://www.ccraadrc.gc.ca/tax/technical/act2001-e.html on or before July 1, 2003, or from your local Regional Excise Duty office.

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Should you have any questions or require clarification of the foregoing or any other Excise Duty matter, please do not hesitate to contact our office. Our file Notre référence

Yours sincerely

Beverly Bennett Excise Duty Officer

Atlantic Region

Phone: (902) 426-7960